

Report on the

Pike County Emergency Communications District

Pike County, Alabama

October 1, 2018 through September 30, 2020

Filed: January 28, 2022



Department of Examiners of Public Accounts

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Rachel Laurie Riddle, Chief Examiner



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Honorable Rachel Laurie Riddle
Chief Examiner of Public Accounts
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the Pike County Emergency Communications District, Pike County, Alabama, for the period of October 1, 2018 through September 30, 2020, by Examiners Martha Lewis and Jasmine Jones. I, Martha Lewis, served as Examiner-In-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Martha B. Lewis
Examiner of Public Accounts

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Contains items pertaining to state and local legal compliance, District operations and other matters.	
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Department of
Examiners of Public Accounts

SUMMARY

**Pike County Emergency Communications District
October 1, 2018 through September 30, 2020**

The Pike County Emergency Communications District (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in Pike County. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, and the *Code of Alabama 1975*, Section 11-98-6 (e).

Tests performed during the examination did not disclose any significant instances of noncompliance with state and local laws and regulations.

EXIT CONFERENCE

Board members and administrative personnel, as reflected on Exhibit 3, were invited to discuss the results of this examination at an exit conference. Individuals in attendance were: Board Members: Randall Barr, Michael Buford Stephens and Loren Williams. Representing the Department of Examiners of Public Accounts were: Audit Manager, Lynn Otto and Examiners Martha Lewis and Jasmine Jones.

Financial Information

Summary of Receipts, Disbursements and Cash Balances
October 1, 2018 through September 30, 2020

	Fiscal Year 2019	Fiscal Year 2020	Total
<u>Receipts</u>			
911 Revenue	\$ 619,643.54	\$ 624,398.88	\$ 1,244,042.42
County Funding	2,250.00	2,250.00	4,500.00
Municipal Funding	4,500.00	4,500.00	9,000.00
Other	2.00	3,991.75	3,993.75
Interest	1,488.86	1,427.71	2,916.57
Total Receipts	627,884.40	636,568.34	1,264,452.74
<u>Disbursements</u>			
Personnel Expenses	240,531.80	248,173.39	488,705.19
911 Related Expenses	245,183.26	192,546.27	437,729.53
Office Expenses	39,496.11	56,342.51	95,838.62
Training and Education Expenses	6,369.65	7,181.52	13,551.17
Vehicle Expenses	1,092.11	811.10	1,903.21
Capital Outlay Expenses	42,202.57	9,921.77	52,124.34
Interest and Fiscal Charges	74.53	49.44	123.97
Total Disbursements	574,950.03	515,026.00	1,089,976.03
Excess (Deficit) of Receipts Over Disbursements	52,934.37	121,542.34	174,476.71
Cash Balances - Beginning of Year	274,818.21	327,752.58	274,818.21
Cash Balances - End of Year	\$ 327,752.58	\$ 449,294.92	\$ 449,294.92

Summary of Investments
September 30, 2020

Investment Name	Interest Rate	Face Amount	Maturity Date
Troy Bank & Trust Certificate of Deposit	2.00%	<u>\$ 84,752.29</u>	10/23/2023
Total Investments		<u><u>\$ 84,752.29</u></u>	

Additional Information

Board Members and Administrative Personnel
October 1, 2018 through September 30, 2020

Board Members		Term Expires
Mr. Randall Barr	Chairman	2022
Mr. Michael Buford Stephens	Vice-Chairman	2022
Mr. Robert Hughes	Secretary	2021
Mr. Moses Davenport	Treasurer	Resigned 2019
Mr. Glenn Atkins	Member	2021
Mr. Arthur Lee Folmar	Member	2021
Mr. Loren Williams	Member	2021
<u>Administrative Personnel</u>		
Mr. William C. Dozier	Director	2020